Scott. II-27—40,000—27-10-38.

Food (195 48 ) Department.

No. SERIES.

G.O. No. 425

Dated 11th May 1948

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## [Despatch Abstract.]

Procurement - Paddy bonus Scheme - Purchase of paddy seeds from seed farm ryots - Payment of bonus - Head of account - Instructions issued.

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GOVERNMENT OF MADRAS

(Abstract)

PROCUREMENT - Paddy bonus Scheme - Purchase of paddy seeds from seed farm ryots - Payment of bonus - Head of account - Instructions - Issued.

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Food Department.

G.O.Ms.No.425, Dated 11th May, 1948
Read the following:--

G.O.Ms.No.3177 Development, dated 22nd July 1947
G.O.Ms.No.4179 Development, dated 26th August 1947
From the Director of Agriculture, Madras Ref. No.E3.2675/47, dated the 3rd November 1947 and reminder thereon dated 20th March 1948
From the Board of Revenue (Civil Supplies, Ref.No.14616/48-11 (Budget), dated the 10th March 1948.

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O R D E R:

In G.O.Ms.No.4179 Development, dated the 26th August 1947 the Government sanctioned the payment of a bonus of one rupee per Imperial Maund of seed paddy delivered by the seed-farm-ryots to the Agriculture Department. The Director of Agriculture has raised the question whether the bonus amount sanctioned in the Government Order cited should be debited to the budget of the Civil Supplies branch of the Board of Revenue (Civil Supplies) or of the Agricultural Department. In order to secure the uniformity of procedure and to avoid confusion, which may arise if two different authorities disburse the bonus amounts to the Ryots, the Government direct that the Collectors of the districts should incur the expenditure on bonus to ryots, whether for paddy procured for consumption or seed paddy delivered to the Agriculture Department by debit in the first instance to the head "85. A. Capital Outlay on Provincial Scheme of State Trading - a. Grain Supply Schemes. B. Rice - 1. Cost of purchase of Grain (iii) Bonus paid to Ryots". As it would however, be appropriate to include the expenditure on bonus to seed from ryots under the head relating to the Agriculture Department, the following accounting procedure should be adopted. The Collectors of the districts should prepare adjustment bills showing the quantity of seed farm paddy delivered to the Agriculture Department (as per "E" Form receipts) and the total bonus paid and payable (at rupee one per Maund) therefor to the seed farm ryots. The bills should then be accepted by the District Agricultural Officers and the accepted bills should be sent to the Accountant-General for making a book adjustment by debit to the Agricultural Department under the head "85.A. Capital outlay on Provincial Schemes of State Trading - c. Other Miscellaneous Schemes. D. purchase and distribution of paddy or other seeds", and contra credit to the Board of Revenue (Civil Supplies) as an abatement of charge under "85-A. Capital Outlay on Provincial Schemes of State Trading - a. Grain Supply Schemes - B. Rice - 1. Cost of purchase of grains - (iii) Bonus paid to Ryots". The effect of this adjustment would be that the charges on account of bonus to ryots initially accounted for in the books of the Civil Supplies Department would be wiped out.

2. The Director of Agriculture has also raised the question whether the surcharge of 8 annas per Imperial Maund of paddy to be collected from the wholesaler, should

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also apply in the case of deliveries made to the Agriculture Department. As the surcharge amounts only to 8 annas per Imperial Maund of paddy or paddy seeds and as the inclusion of this small amount in the sale price may not seriously affect food production, the Government direct that the surcharge should be collected from the Agriculture Department and passed on to consumers. The recovery from the consumers in this regard should be credited under, "85-A. Capital Outlay on Provincial Schemes of State Trading - c. Other Miscellaneous schemes - D. Purchase and distribution of paddy or other seeds 3. Deduct Receipts and Recoveries on Capital Account".

( By Order of His Excellency the Governor )

Sd/ ** **
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To the Director of Agriculture, Madras.
To the Board of Revenue (Civil Supplies)
To the Accountant-General, Madras through the Finance Department
To the Finance Department
To the Development Department.

( True copy )

R. Thiagarajan 17.12
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Madras Record Office.

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